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 Christopher Marcus, P.C.
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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
Voyager Digital Holdings Inc., <i>et al.</i> , ¹)	Case No. 22-10943 (MEW)
Debtors.)	(Jointly Administered)

**FIRST AND FINAL FEE APPLICATION OF GRANT THORNTON LLP AS TAX
 COMPLIANCE SERVICES AND TAX ADVISORY SERVICES
 PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM JULY 5, 2022 THROUGH MARCH 31, 2023**

Name of Applicant:	Grant Thornton LLP
Authorized to Provide Professional Services as:	Tax Compliance Services and Tax Advisory Services Provider
Date of Retention:	September 30, 2022 (effective as July 5, 2022)
Period for which Compensation and Reimbursement is Sought:	July 5, 2022 through March 31, 2023
Total Amount of Fees Requested:	\$ 120,000.00
Amount of Expense Reimbursement Sought	\$ 0.00
Total Amount of Fees and Expense:	<u><u>\$ 120,000.00</u></u>

This is an: Monthly Interim X Final Application

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

PRIOR FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees to Date	Approved Expenses
March 22, 2023					
[Docket No. 1220]	August 1, 2022 - December 31, 2022	\$ 55,986.00	\$ 0.00	\$ \$44,788.80	\$ 0.00
TOTAL		\$ 55,986.00	\$ 0.00	\$ 0.00	\$ 0.00

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period of July 5, 2022 through March 31, 2023

Professional	Position	Hours	Standard Rate	Fees
Professional Services Regarding Deloitte and K&E Calls				
Lehmann, Adam Michael	Partner	2.00	\$ 1,120	\$ 2,240
Love, Catherine Cahill	Senior Manager	2.00	\$ 955	\$ 1,910
Total Fees				\$ 4,150
Less Discounts				\$ 1,250
Total Amount Billed				\$ 2,900

Professional	Position	Hours	Standard Rate	Fees
Preparation of U.S. Federal Income Tax Return for the Period Ending December 31, 2021				
Lehmann, Adam Michael	Partner	5.50	\$ 1,120	\$ 6,160
Love, Catherine Cahill	Senior Manager	5.50	\$ 955	\$ 5,253
Hernandez, Enrique Jose	Senior Associate	13.32	\$ 605	\$ 8,059
McCaffrey, Sarah	Associate	0.25	\$ 415	\$ 104
O'Brien, Jacob Timothy	Associate	1.50	\$ 375	\$ 563
Bhatnagar, Rukun	INDUS Manager	0.20	\$ 430	\$ 86
Total Fees				\$ 20,223
Less Discounts				\$ 223
Total Amount Billed				\$ 20,000

Professional	Position	Hours	Standard Rate	Fees
Preparation of U.S. Federal Income Tax Return Form 8975 for the Period Ending December 31, 2021				
Hernandez, Enrique Jose	Senior Associate	3.07	\$ 605	\$ 1,857
Total Fees				\$ 1,857
Less Discounts				\$ 57
Total Amount Billed				\$ 1,800

Professional	Position	Hours	Standard Rate	Fees
Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021				
Michaelis, Robert C	Partner	1.00	\$ 1,120	\$ 1,120
Oatis, Vincent P	Partner	0.50	\$ 1,120	\$ 560
Cordeiro, Tracey L	Experienced Manager	21.70	\$ 835	\$ 18,120
Mascaro, Brian Joseph	Senior Associate	36.50	\$ 675	\$ 24,638
DeJesus, Angela Ivonne	Associate	16.50	\$ 375	\$ 6,188
Bhatnagar, Rukun	INDUS Manager	13.40	\$ 330	\$ 4,422
Banerjee, Pratik	INDUS Senior Associate	15.00	\$ 240	\$ 3,600
Bohra, Prateek	INDUS Senior Associate	21.85	\$ 240	\$ 5,244
K, Lakshmi	INDUS Senior Associate	6.50	\$ 240	\$ 1,560
Roy, Porichita	INDUS Senior Associate	2.01	\$ 240	\$ 482
Faizal, Mufeed M	INDUS Associate	0.70	\$ 240	\$ 168
G, Raagavi	INDUS Analyst	6.20	\$ 240	\$ 1,488
Palanisamy, Gokulan	INDUS Analyst	0.75	\$ 240	\$ 180
Palanisamy, Jamuna	INDUS Analyst	25.00	\$ 240	\$ 6,000
Ragavendhara, KS	INDUS Analyst	6.50	\$ 240	\$ 1,560
Saboo, Shivangi	INDUS Analyst	1.00	\$ 240	\$ 240
Shajan, Ann	INDUS Analyst	12.40	\$ 240	\$ 2,976
Thapa, Shivani	INDUS Analyst	1.30	\$ 240	\$ 312
Total Fees				\$ 78,857
Less Discounts				\$ 54,971
Total Amount Billed				\$ 23,886

Professional	Position	Hours	Standard Rate	Fees
Preparation of Additional U.S. State Income Tax Returns for the Period Ending December 31, 2021				
Cordeiro, Tracey L.	Experienced Manager	3.87 \$	835 \$	3,231
Mascaro, Brian Joseph	Senior Associate	4.00 \$	675 \$	2,700
DeJesus, Angela Ivonne	Associate	3.50 \$	375 \$	1,313
K, Lakshmi	INDUS Senior Associate	5.00 \$	240 \$	1,200
Roy, Porichita	INDUS Senior Associate	3.43 \$	240 \$	838
Palanisamy, Jamuna	INDUS Analyst	10.00 \$	240 \$	2,400
Ragavendhara, KS	INDUS Analyst	3.00 \$	240 \$	720
Total Fees			\$	12,402
Less Discounts			\$	7,002
Total Amount Billed			\$	5,400

Professional	Position	Hours	Standard Rate	Fees
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021				
Cordeiro, Tracey L.	Experienced Manager	1.63 \$	835 \$	1,361
Mascaro, Brian Joseph	Senior Associate	6.00 \$	675 \$	4,050
Bhatnagar, Rukun	INDUS Manager	1.40 \$	330 \$	462
Banerjee, Pratik	INDUS Senior Associate	2.50 \$	240 \$	600
Bohra, Prateek	INDUS Senior Associate	2.50 \$	240 \$	600
K, Lakshmi	INDUS Senior Associate	5.00 \$	240 \$	1,200
Shajan, Ann	INDUS Analyst	17.50 \$	240 \$	4,200
Total Fees			\$	12,473
Less Discounts			\$	1,473
Total Amount Billed			\$	11,000

Professional	Position	Hours	Standard Rate	Fees
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021 and Review of State Notices				
Cordeiro, Tracey L.	Experienced Manager	0.9 \$	835 \$	752
Mascaro, Brian Joseph	Senior Associate	3 \$	675 \$	2,025
Hernandez, Enrique Jose	Senior Associate	1.57 \$	675 \$	1,060
DeJesus, Angela Ivonne	Associate	7.5 \$	375 \$	2,813
Bhatnagar, Rukun	INDUS Manager	0.5 \$	330 \$	165
Banerjee, Pratik	INDUS Senior Associate	6 \$	240 \$	1,440
Ragavendhara, KS	INDUS Analyst	8 \$	240 \$	1,920
Total Fees			\$	10,174
Less Discounts			\$	2,174
Total Amount Billed			\$	8,000

Professional	Position	Hours	Standard Rate	Fees
Professional Services for Updating State Returns Near Filing Deadline				
Cordeiro, Tracey L.	Experienced Manager	3.60 \$	835 \$	3,006
Mascaro, Brian Joseph	Senior Associate	10.75 \$	675 \$	7,256
DeJesus, Angela Ivonne	Associate	2.00 \$	375 \$	750
Total Fees			\$	11,012
Less Discounts			\$	9,012
Total Amount Billed			\$	2,000

Professional	Position	Hours	Standard Rate	Fees
Professional Services for International Tax Forms for the Period Ending December 31, 2021				
MacKenzie, Greg	Partner	11.50 \$	1,120 \$	12,880
Kaszniak, Janine	Senior Manager	3.50 \$	955 \$	3,343
Qiu, Belinda	Manager	31.45 \$	835 \$	26,261
Li, Jessie	Analyst	20.82 \$	375 \$	7,808
Total Fees			\$	50,291
Less Discounts			\$	5,277
Total Amount Billed			\$	45,014

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of July 5, 2022 through March 31, 2023

Categories	Hours	Fees
Professional Services Regarding Deloitte and K&E Calls	4.00	2,900.00
Preparation of U.S. Federal Income Tax Return for the Period Ending December 31, 2021	26.27	20,000.00
Preparation of U.S. Federal Income Tax Return Form 8975 for the Period Ending December 31, 2021	3.07	1,800.00
Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021	188.81	23,886.00
Preparation of Additional U.S. State Income Tax Returns for the Period Ending December 31, 2021	32.86	5,400.00
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021	36.53	11,000.00
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021 and Review of State Notices	27.47	8,000.00
Professional Services for Updating State Returns Near Filing Deadline	16.35	2,000.00
Professional Services for International Tax Forms for the Period Ending December 31, 2021	67.27	45,014.00
Fee's Category Subtotal	402.63	120,000.00

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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
Voyager Digital Holdings Inc., <i>et al.</i> , ¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
)	

**FIRST AND FINAL FEE APPLICATION OF GRANT THORNTON LLP AS TAX
 COMPLIANCE SERVICES AND TAX ADVISORY SERVICES
 PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR THE PERIOD FROM JULY 5, 2022 THROUGH MARCH 31, 2023**

Grant Thornton LLP (“Grant Thornton” or the “Applicant”), as tax compliance and advisory services provider to the above-captioned debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases, hereby seeks final allowance and payment of compensation pursuant to section 330 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), for the period commencing July 5, 2022 through and including March 31, 2023 (the “Final

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors’ principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

Application Period”). In support of this fee application (the “First and Final Fee Application”), Grant Thornton respectfully represents as follows:

JURISDICTION

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) section 330 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rule 2016-1 of the Local Rules.

BACKGROUND

3. On July 5, 2022 (the “Petition Date”), the Debtors each commenced with this Court a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manager their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Bankruptcy Rules.

5. On August 4, 2022, the Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 236] (the “Compensation Order”).

RETENTION OF GRANT THORNTON LLP

6. On September 14, 2022, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of Grant Thornton LLP to Provide Tax*

Compliance Services and Tax Advisory Services Effective as of July 5, 2022 [Docket No. 420] (the “Retention Application”).

7. On September 30, 2022, the Court entered an order approving the Retention Application [Docket No. 484] (the “Retention Order”).

RELIEF REQUESTED

8. By this First and Final Fee Application, Grant Thornton respectfully requests final allowance of 100% of its fees in the amount of \$120,000.00. Grant Thornton did not incur any expenses during the Final Application Period. Grant Thornton submits this First and Final Fee Application in accordance with the Retention Order and Compensation Order. All services for which Grant Thornton requests compensation were performed for the Debtors.

BASIS FOR RELIEF

9. This is the first and final fee application filed by Grant Thornton in these cases. In connection with the professional services rendered, by this First and Final Fee Application, Grant Thornton seeks compensation in the amount of \$120,000.00. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant’s business. A detailed statement of hours spent rendering professional services to the Debtors in support of Grant Thornton request for compensation for fees incurred during the Final Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

10. Grant Thornton did not incur any expenses in connection with the services performed for the Debtors during the Final Application Period.

11. No agreement or understanding exists between Grant Thornton and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

DESCRIPTION OF SERVICES RENDERED

12. Grant Thornton provides below an overview of the services it rendered as tax compliance and tax advisory services provider to the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached Exhibit.

Billing for professional time incurred in connection with Deloitte and K&E Calls:

Hours 4.0 Amount \$2,900.00

- Grant Thornton provided services for the Debtors regarding calls with Deloitte and K&E.

Preparation of U.S. Federal Tax Return for Period Ending December 31, 2021:

Hours 26.27 Amount \$20,0000.00

- Grant Thornton prepared the Debtors' 2021 federal income tax returns.

Preparation of U.S. Federal Tax Return Form 9975 for Period Ending December 31, 2021

Hours 3.07 Amount \$1,800.00

- Grant Thornton prepared the Debtors' Form 9975 included with the 2021 federal income tax return.

Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021:

Hours 188.81 Amount \$23,886.00

- Grant Thornton prepared the Debtors' 2021 state income tax returns.

Preparation of Additional U.S. State Income Tax Returns for the Period Ending December 31, 2021:**Hours 32.86 Amount \$5,400.00**

- Grant Thornton prepared the Debtors' 2021 state income tax returns.

Professional Services for Preparation of Additional U.S. State Income Tax Returns for the Period Ending December 31, 2021:**Hours 36.53 Amount \$11,000.00**

- Grant Thornton prepared the Debtors' 2021 state income tax returns.

Professional Services for Preparation of Additional U.S. State Income Tax Returns for the Period Ending December 31, 2021 and Review of State Notices:**Hours 27.47 Amount \$8,000.00**

- Grant Thornton prepared the Debtors' 2021 state income tax returns and reviewed Debtors' state notices.

Billing for professional time incurred for updating state returns:**Hours 16.35 Amount \$2,000.00**

- Grant Thornton made updates to the Debtors' 2021 state income tax returns near the filing deadline.

Professional Services for International Tax Forms for the Period Ending December 31, 2021:**Hours 67.27 Amount \$45,014.00**

- Grant Thornton prepared the Debtors' 2021 Canadian income tax returns.

ALLOWANCE OF COMPENSATION

13. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Grant Thornton requests that it be paid, on an final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$120,000.00.

14. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate of approximately \$298.04.

15. Grant Thornton respectfully submits that the professional services rendered by Grant Thornton for the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**GRANT THORNTON’S REQUESTED FEES SHOULD BE ALLOWED
BY THIS COURT**

16. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

17. In the instant case, Grant Thornton respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Grant Thornton further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

18. The undersigned representative of Grant Thornton certifies that Grant Thornton has reviewed the requirements of Rule 2016-1 of the Local Rules and that the First and Final Fee Application substantially complies with that Local Rule. To the extent that the First and Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, Grant Thornton believes that such deviations are not material and respectfully requests that any such requirement be waived.

[Remainder of this page intentionally left blank]

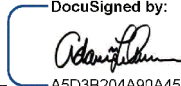
WHEREFORE, Grant Thornton respectfully requests that the Court enter an order:

(i) granting final allowance of compensation for professional services rendered to the Debtors by Grant Thornton during the Final Application Period in the amount of \$120,000.00, which represents 100% of the total compensation for professional services rendered during the Final Application Period; (ii) authorizing and directing the Debtors to pay such amounts to Grant Thornton to the extent not previously paid; and (iii) granting such other and further relief as may be just and proper.

Dated: May 10, 2023
Boston, Massachusetts

Respectfully submitted,

GRANT THORNTON LLP

/s/  DocuSigned by:
A5D3B204A90A45D...
Adam Lehmann
Partner
75 State Street, 13th Floor
Boston, Massachusetts

Joshua A. Sussberg, P.C.
 Christopher Marcus, P.C.
 Christine A. Okike, P.C.
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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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In re:)	Chapter 11
)	
Voyager Digital Holdings Inc., <i>et al.</i> , ¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
)	

**CERTIFICATION UNDER GUIDELINES FOR FEES AND
 DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF FEE
 APPLICATION OF GRANT THORNTON LLP FOR COMPENSATION FOR
 SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS TAX
 COMPLIANCE AND ADVISORY SERVICES PROVIDER FOR THE
DEBTORS FOR THE PERIOD JULY 5, 2022 THROUGH MARCH 31, 2023**

ADAM LEHMANN, deposes and says:

1. I am a partner of Grant Thornton LLP (“Grant Thornton”), which has an office located at 75 State Street, 13th Floor, Boston MA 02019. I make this certification in connection with the first and final fee application (the “Final Fee Application”) of Grant Thornton, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors’ principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

2. I submit this certification with respect to Grant Thornton's compliance with and pursuant to the Court's General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York dated January 29, 2013 (the "Local Guidelines"), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. 330* adopted by the Court on January 30, 1996 (the "UST Guidelines").

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Final Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Final Fee Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Final Fee Application are billed at rates or in accordance with practice customarily employed by Grant Thornton for similar services and generally accepted by Grant Thornton clients.

d. Grant Thornton has not made a profit with respect to the expenses requested in the Final Fee Application.

e. No agreement or understanding exists between Grant Thornton and any other non-affiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

f. Grant Thornton has not entered into any agreement with the Office of the United States Trustee, the Debtors, any creditor or any other party in interest, for the

purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

g. Copies of the Final Fee Application were provided to the appropriate parties on or about the date set for the filing of Final Fee Application by the Court in its order regarding compensation procedures.

Dated: May 10, 2023


DocuSigned by:

/s/ Adam Lehmann
A5D3B204A90A45D...
Adam Lehmann
Partner
75 State Street, 13th Floor
Boston, Massachusetts

Exhibit A

Professional Fees for the Fee Period July 5, 2022 through March 31, 2023

Categories	Hours	Fees
Professional Services Regarding Deloitte and K&E Calls	4.00	2,900.00
Preparation of U.S. Federal Income Tax Return for the Period Ending December 31, 2021	26.27	20,000.00
Preparation of U.S. Federal Income Tax Return Form 8975 for the Period Ending December 31, 2021	3.07	1,800.00
Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021	188.81	23,886.00
Preparation of Additional U.S. State Income Tax Returns for the Period Ending December 31, 2021	32.86	5,400.00
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021	36.53	11,000.00
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021 and Review of State Notices	27.47	8,000.00
Professional Services for Updating State Returns Near Filing Deadline	16.35	2,000.00
Professional Services for International Tax Forms for the Period Ending December 31, 2021	67.27	45,014.00
Fee's Category Subtotal	402.63	120,000.00

Voyager Digital Holdings, Inc.

Grant Thornton LLP

Fees Sorted by Category for the Fee Period

July 5, 2022 – March 31, 2023

Professional	Position	Hours	Standard Rate	Fees
Professional Services Regarding Deloitte and K&E Calls				
Lehmann, Adam Michael	Partner	2.00 \$	1,120 \$	2,240
Love, Catherine Cahill	Senior Manager	2.00 \$	955 \$	1,910
Total Fees			\$	4,150
Less Discounts			\$	1,250
Total Amount Billed			\$	2,900

Professional	Position	Hours	Standard Rate	Fees
Preparation of U.S. Federal Income Tax Return for the Period Ending December 31, 2021				
Lehmann, Adam Michael	Partner	5.50 \$	1,120 \$	6,160
Love, Catherine Cahill	Senior Manager	5.50 \$	955 \$	5,253
Hernandez, Enrique Jose	Senior Associate	13.32 \$	605 \$	8,059
McCaffrey, Sarah	Associate	0.25 \$	415 \$	104
O'Brien, Jacob Timothy	Associate	1.50 \$	375 \$	563
Bhatnagar, Rukun	INDUS Manager	0.20 \$	430 \$	86
Total Fees			\$	20,223
Less Discounts			\$	223
Total Amount Billed			\$	20,000

Professional	Position	Hours	Standard Rate	Fees
Preparation of U.S. Federal Income Tax Return Form 9875 for the Period Ending December 31, 2021				
Hernandez, Enrique Jose	Senior Associate	3.07 \$	605 \$	1,857
Total Fees			\$	1,857
Less Discounts			\$	57
Total Amount Billed			\$	1,800

Professional	Position	Hours	Standard Rate	Fees
Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021				
Michaelis, Robert C	Partner	1.00 \$	1,120 \$	1,120
Oatis, Vincent P	Partner	0.50 \$	1,120 \$	560
Cordeiro, Tracey L.	Experienced Manager	21.70 \$	835 \$	18,120
Mascaro, Brian Joseph	Senior Associate	36.50 \$	675 \$	24,638
DeJesus, Angela Ivonne	Associate	16.50 \$	375 \$	6,188
Bhatnagar, Rukun	INDUS Manager	13.40 \$	330 \$	4,422
Banerjee, Pratik	INDUS Senior Associate	15.00 \$	240 \$	3,600
Bohra, Prateek	INDUS Senior Associate	21.85 \$	240 \$	5,244
K, Lakshmi	INDUS Senior Associate	6.50 \$	240 \$	1,560
Roy, Porichita	INDUS Senior Associate	2.01 \$	240 \$	482
Faizal, Mufeed M	INDUS Associate	0.70 \$	240 \$	168
G, Raagavi	INDUS Analyst	6.20 \$	240 \$	1,488
Palanisamy, Gokulan	INDUS Analyst	0.75 \$	240 \$	180
Palanisamy, Jamuna	INDUS Analyst	25.00 \$	240 \$	6,000
Ragavendhara, KS	INDUS Analyst	6.50 \$	240 \$	1,560
Saboo, Shivangi	INDUS Analyst	1.00 \$	240 \$	240
Shajan, Ann	INDUS Analyst	12.40 \$	240 \$	2,976
Thapa, Shivani	INDUS Analyst	1.30 \$	240 \$	312
Total Fees			\$	78,857
Less Discounts			\$	54,971
Total Amount Billed			\$	23,886

Professional	Position	Hours	Standard Rate	Fees
Preparation of Additional U.S. State Income Tax Returns for the Period Ending December 31, 2021				
Cordeiro, Tracey L.	Experienced Manager	3.87 \$	835 \$	3,231
Mascaro, Brian Joseph	Senior Associate	4.00 \$	675 \$	2,700
DeJesus, Angela Ivonne	Associate	3.50 \$	375 \$	1,313
K, Lakshmi	INDUS Senior Associate	5.00 \$	240 \$	1,200
Roy, Porichita	INDUS Senior Associate	3.43 \$	240 \$	838
Palanisamy, Jamuna	INDUS Analyst	10.00 \$	240 \$	2,400
Ragavendhara, KS	INDUS Analyst	3.00 \$	240 \$	720
Total Fees			\$	12,402
Less Discounts			\$	7,002
Total Amount Billed			\$	5,400

Professional	Position	Hours	Standard Rate	Fees
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021				
Cordeiro, Tracey L.	Experienced Manager	1.63 \$	835 \$	1,361
Mascaro, Brian Joseph	Senior Associate	6.00 \$	675 \$	4,050
Bhatnagar, Rukun	INDUS Manager	1.40 \$	330 \$	462
Banerjee, Pratik	INDUS Senior Associate	2.50 \$	240 \$	600
Bohra, Prateek	INDUS Senior Associate	2.50 \$	240 \$	600
K, Lakshmi	INDUS Senior Associate	5.00 \$	240 \$	1,200
Shajan, Ann	INDUS Analyst	17.50 \$	240 \$	4,200
Total Fees			\$	12,473
Less Discounts			\$	1,473
Total Amount Billed			\$	11,000

Professional	Position	Hours	Standard Rate	Fees
Professional Services for Preparation of U.S. State Income Tax Returns for the Period Ending December 31, 2021 and Review of State Notices				
Cordeiro, Tracey L.	Experienced Manager	0.9 \$	835 \$	752
Mascaro, Brian Joseph	Senior Associate	3 \$	675 \$	2,025
Hernandez, Enrique Jose	Senior Associate	1.57 \$	675 \$	1,060
DeJesus, Angela Ivonne	Associate	7.5 \$	375 \$	2,813
Bhatnagar, Rukun	INDUS Manager	0.5 \$	330 \$	165
Banerjee, Pratik	INDUS Senior Associate	6 \$	240 \$	1,440
Ragavendhara, KS	INDUS Analyst	8 \$	240 \$	1,920
Total Fees			\$	10,174
Less Discounts			\$	2,174
Total Amount Billed			\$	8,000

Professional	Position	Hours	Standard Rate	Fees
Professional Services for Updating State Returns Near Filing Deadline				
Cordeiro, Tracey L.	Experienced Manager	3.60 \$	835 \$	3,006
Mascaro, Brian Joseph	Senior Associate	10.75 \$	675 \$	7,256
DeJesus, Angela Ivonne	Associate	2.00 \$	375 \$	750
Total Fees			\$	11,012
Less Discounts			\$	9,012
Total Amount Billed			\$	2,000

Professional	Position	Hours	Standard Rate	Fees
Professional Services for International Tax Forms for the Period Ending December 31, 2021				
MacKenzie, Greg	Partner	11.50 \$	1,120 \$	12,880
Kaszniak, Janine	Senior Manager	3.50 \$	955 \$	3,343
Qiu, Belinda	Manager	31.45 \$	835 \$	26,261
Li, Jessie	Analyst	20.82 \$	375 \$	7,808
Total Fees			\$	50,291
Less Discounts			\$	5,277
Total Amount Billed			\$	45,014

Recapitulation

Employee Name	Rate	Hours	Fees
Lehmann, Adam Micha	1,120	7.5	8,400
Michaelis, Robert C	1,120	1	1,120
Oatis, Vincent P	1,120	0.5	560
MacKenzie, Greg	1,120	11.5	12,880
Love, Catherine Cahill	955	7.5	7,163
Kasznia, Janine	955	3.5	3,343
Cordeiro, Tracey L.	835	31.7	26,470
Qiu, Belinda	835	31.45	26,261
Mascaro, Brian Joseph	675	60.25	40,669
Hernandez, Enrique Jo	605	17.96	10,866
McCaffrey, Sarah	415	0.25	104
O'Brien, Jacob Timothy	375	1.5	563
DeJesus, Angela Ivonn	375	29.5	11,063
Li, Jessie	375	20.82	7,808
Bhatnagar, Rukun	330	15.5	5,115
Banerjee, Pratik	240	23.5	5,640
Bohra, Prateek	240	24.35	5,844
K, Lakshmi	240	16.5	3,960
Roy, Porichita	240	5.5	1,320
Faizal, Mufeed M	240	0.7	168
G, Raagavi	240	6.2	1,488
Palanisamy, Gokulan	240	0.75	180
Palanisamy, Jamuna	240	35	8,400
Ragavendhara, KS	240	17.5	4,200
Saboo, Shivangi	240	1	240
Shajan, Ann	240	29.9	7,176
Thapa, Shivani	240	1.3	312
Subtotal		402.63	201,309
Less Discounts			(81,309)
Total			120,000

Appendix

Transaction Date	Employee Name	Level	Hour	Description
9/1/2022	O'Brien, Jacob Timothy	Associate	0.5	Federal tax return prep
9/2/2022	O'Brien, Jacob Timothy	Associate	1.0	Federal tax return prep
9/2/2022	Love, Catherine Cahill	Senior Manager	2.0	calls with Deloitte
9/6/2022	Mascaro, Brian Joseph	Senior Associate	0.5	Reviewing questions from Catherine, related to source detail request as part of SUT Team's questions
9/8/2022	Cordeiro, Tracey L.	Experienced Manager	0.5	review of AA tool - WA sales question
9/12/2022	Love, Catherine Cahill	Senior Manager	2.0	calls with Deloitte
9/12/2022	Lehmann, Adam Michael	Partner	2.0	calls with Deloitte
9/12/2022	Love, Catherine Cahill	Senior Manager	1.0	review of draft federal return / provide comments/ clear back
9/19/2022	Hernandez, Enrique Jose	Senior Associate	0.2	Looking over TB. Sending email to client confirming TB is final.
9/19/2022	Mascaro, Brian Joseph	Senior Associate	0.5	Reviewing open items, emailing Tracey
9/20/2022	Cordeiro, Tracey L.	Experienced Manager	0.5	review of Apportionment received to date
9/20/2022	Bhatnagar, Rukun	INDUS Manager	0.2	State Tax Return Prep
9/20/2022	Hernandez, Enrique Jose	Senior Associate	2.0	Preparing and reviewing Federal return.
9/20/2022	Love, Catherine Cahill	Senior Manager	1.0	follow up
9/21/2022	Hernandez, Enrique Jose	Senior Associate	1.4	Clearing Catherine's comments.
9/22/2022	Mascaro, Brian Joseph	Senior Associate	0.5	Emailing client on open items
9/23/2022	Hernandez, Enrique Jose	Senior Associate	1.0	Federal return walkthru with Adam and Catherine. Updating return per presentational comments.
9/23/2022	Love, Catherine Cahill	Senior Manager	1.0	Federal Compliance
9/26/2022	Hernandez, Enrique Jose	Senior Associate	0.6	Adding Voyager team to Compliance Shared site. Saving Draft return to Shared site for client access.
				Drafting email to client with open items.
9/27/2022	Bhatnagar, Rukun	INDUS Manager	0.1	State Tax Return Prep
9/27/2022	Mascaro, Brian Joseph	Senior Associate	0.3	Emailing Angela on INDUS hour requests for 10/15 and 11/15
9/27/2022	Lehmann, Adam Michael	Partner	2.0	review federal tax workpapers book/tax
9/26/2022	Hernandez, Enrique Jose	Senior Associate	1.2	Resending Federal return to client. Client Call.
9/28/2022	Mascaro, Brian Joseph	Senior Associate	1.3	Call with client and Fed team
9/28/2022	Cordeiro, Tracey L.	Experienced Manager	1.3	call with Voyager team - client & fed team
9/28/2022	Lehmann, Adam Michael	Partner	0.5	call with management to discuss inventory sourcing
9/29/2022	Mascaro, Brian Joseph	Senior Associate	2.3	Reviewing responses from client, aggregating all data for entry into AA Tool, emailing Tracey with various questions
9/30/2022	Cordeiro, Tracey L.	Experienced Manager	0.3	State Tax Return Prep
10/1/2022	Cordeiro, Tracey L.	Experienced Manager	1.5	researching sourcing of crypto/mining, etc. Review of client responses to AA data
10/2/2022	Mascaro, Brian Joseph	Senior Associate	0.3	Reviewing comments from Tracey
10/3/2022	Mascaro, Brian Joseph	Senior Associate	3.0	Tool prep and updates, emailing Tracey on open items, emailing client
10/3/2022	Cordeiro, Tracey L.	Experienced Manager	0.4	client questions
10/4/2022	Lehmann, Adam Michael	Partner	2.0	review federal taxable income calculations including book/tax reconciling items.
10/5/2022	Mascaro, Brian Joseph	Senior Associate	0.5	Emailing indus team on status and next steps/timeline for returns, updating trackers
10/5/2022	Bhatnagar, Rukun	INDUS Manager	0.5	State Tax Return Prep
10/5/2022	Shajan, Ann	INDUS Analyst	8.5	Preparation of 6 state returns in the client.
10/5/2022	Palanisamy, Jamuna	INDUS Analyst	5.5	Done state returns
10/7/2022	Mascaro, Brian Joseph	Senior Associate	0.8	Emailing team on SIT Deduction, tool updates for logic issues, reviewing client responses
10/9/2022	Bhatnagar, Rukun	INDUS Manager	4.3	State Tax Return Prep
10/9/2022	Mascaro, Brian Joseph	Senior Associate	0.8	Tool updates, reviewing PBC
10/10/2022	Cordeiro, Tracey L.	Experienced Manager	0.5	review of apportionment data, TI tool
10/10/2022	Cordeiro, Tracey L.	Experienced Manager	0.2	review of apportionment data, TI tool
10/11/2022	Hernandez, Enrique Jose	Senior Associate	1.6	Reviewing M-Package for presentational items.
10/11/2022	Cordeiro, Tracey L.	Experienced Manager	1.5	call with Adam & Rob, call with Brian - appt updates, call with Chris Oatis re: FL sourcing
10/11/2022	Mascaro, Brian Joseph	Senior Associate	3.0	Final tool updates (hopefully final), calls with Client, call with Tracey Adam & Rob on inventory sourcing, reseraching net worth calcs implications
10/11/2022	Cordeiro, Tracey L.	Experienced Manager	0.5	call with client
10/11/2022	Michaelis, Robert C	Partner	1.0	salt apportionment and return approach issues
10/11/2022	Oatis, Vincent P	Partner	0.5	*FL sourcing discussion
10/11/2022	Cordeiro, Tracey L.	Experienced Manager	0.5	call with Chris Oatis - FL sourcing
10/12/2022	Cordeiro, Tracey L.	Experienced Manager	1.2	review of updated tools, apportionment research
9/28/2022	Hernandez, Enrique Jose	Senior Associate	2.3	Updating M-package for Officers' Comp reclass and Bedrock Fees reclass. Posting return for client again. Making updates in locator. Reprinted Federal return and sent to Catherine for review.
10/13/2022	Saboo, Shivangi	INDUS Analyst	1.0	Updated AA tool values in locator
10/13/2022	Roy, Porichita	INDUS Senior Associate	1.0	Worked on A&A updates
10/13/2022	Bohra, Prateek	INDUS Senior Associate	1.0	NYC & NYS 2nd extension reviewed , updates made
10/13/2022	Palanisamy, Jamuna	INDUS Analyst	2.0	Preparation of e-file authorisation
10/13/2022	Bhatnagar, Rukun	INDUS Manager	1.0	State Tax Return Prep
10/13/2022	Mascaro, Brian Joseph	Senior Associate	1.0	Return review, emailing indus team
10/13/2022	Hernandez, Enrique Jose	Senior Associate	0.3	Updating and reprinting Voyager return
10/14/2022	Faizal, Mufeed M	INDUS Associate	0.7	Helped analysts in state return prep consol - Raghav and ann
10/14/2022	Palanisamy, Jamuna	INDUS Analyst	8.0	Preparation of separte state returns
10/14/2022	Ragavendhara, KS	INDUS Analyst	8.0	5 state return prep IL, AK, MA, UT, NYC
10/14/2022	Bohra, Prateek	INDUS Senior Associate	4.0	NYC & NYS state return reviewed, call with preparers for multiple returns and seniors , engagement admin time , ME , UT & RI return taken a look at
10/14/2022	Banerjee, Pratik	INDUS Senior Associate	6.0	State Tax Return Prep
10/14/2022	G, Raagavi	INDUS Analyst	6.2	SALT preparation in go system locator. Checking the values with TI tool and A&A tool in the locator. Make corrections for the wrong value flowing and entered. Enter the basic information's in the locator. Then qualify the states also. It took time to qual
10/14/2022	Roy, Porichita	INDUS Senior Associate	3.5	review and update of states return prep
10/14/2022	K, Lakshmi	INDUS Senior Associate	5.0	reviewed and updated the state returns SC, TN, UT, RI
10/14/2022	Bhatnagar, Rukun	INDUS Manager	2.7	State Tax Return Prep
10/14/2022	Roy, Porichita	INDUS Senior Associate	1.0	review and update of states return prep
10/14/2022	Palanisamy, Gokulan	INDUS Analyst	0.8	Cleared Validation errors for SC

Transaction Date	Employee Name	Level	Hours	Description
10/14/2022	Shajan, Ann	INDUS Analyst	9.0	Preparation of 6 state returns there was change in the TI tool, adjustments was also there.
10/14/2022	Hernandez, Enrique Jose	Senior Associate	0.5	Preparing Book_to_Tax Support and sending return to client.
10/15/2022	Hernandez, Enrique Jose	Senior Associate	0.2	Replying to client's questions.
10/15/2022	Cordeiro, Tracey L.	Experienced Manager	0.2	State Tax Return Prep
10/15/2022	Bhatnagar, Rukun	INDUS Manager	1.5	State Tax Return Prep
10/15/2022	Ragavendhara, KS	INDUS Analyst	0.5	Updated comments for NYC
10/15/2022	Mascaro, Brian Joseph	Senior Associate	3.5	Return review and updates in locator from INDUS
10/15/2022	Bohra, Prateek	INDUS Senior Associate	2.0	NYC & NYS state return updated
10/16/2022	Hernandez, Enrique Jose	Senior Associate	2.3	Updating Federal return to Revert back to Pre Bedrock adjustment. Helping Brian with efile.
10/16/2022	Bohra, Prateek	INDUS Senior Associate	8.0	State returns updated , ID ,DC , FL reviewed , 10 state returns reviewed after the updates , E-file Authorization pages updates
10/16/2022	Ragavendhara, KS	INDUS Analyst	6.0	Worked on 5 state returns
10/16/2022	Banerjee, Pratik	INDUS Senior Associate	4.0	State Tax Return Prep
10/16/2022	Shajan, Ann	INDUS Analyst	3.8	Preparation of two states and doing U.S review changes.
10/16/2022	Mascaro, Brian Joseph	Senior Associate	2.7	Reviewing returns from INDUS, discussions with Tracey, re-running tools and all returns for Client
10/16/2022	Cordeiro, Tracey L.	Experienced Manager	3.0	review of state returns
10/16/2022	Mascaro, Brian Joseph	Senior Associate	2.3	Reviewing returns from INDUS, discussions with Tracey, re-running tools and all returns for Client
10/16/2022	Thapa, Shivani	INDUS Analyst	1.3	Cleared e-file diagnostics and made changes
10/17/2022	Hernandez, Enrique Jose	Senior Associate	0.5	Preparing ESAM and reviewing XML.
10/17/2022	Mascaro, Brian Joseph	Senior Associate	2.5	Small return updates from Tracey, pulling signature pages, emailing client, efilng, emailing indus team on next steps
10/17/2022	Cordeiro, Tracey L.	Experienced Manager	0.9	review of updates, returns signed
10/17/2022	Cordeiro, Tracey L.	Experienced Manager	0.2	review of OR-CAT return
10/17/2022	Cordeiro, Tracey L.	Experienced Manager	0.1	review of updates, returns signed
10/17/2022	Hernandez, Enrique Jose	Senior Associate	0.3	Sending Final Federal return and Efile acceptance to client.
10/17/2022	McCaffrey, Sarah	Associate	0.3	Federal tax return preparation
10/18/2022	Bhatnagar, Rukun	INDUS Manager	0.1	State Tax Return Prep
10/18/2022	Palanisamy, Jamuna	INDUS Analyst	6.0	Done with state returns
10/18/2022	Banerjee, Pratik	INDUS Senior Associate	2.0	State Tax Return Prep
10/18/2022	K, Lakshmi	INDUS Senior Associate	3.0	updated the state returns as per US comments - SC, RI, UT, TN
10/18/2022	Shajan, Ann	INDUS Analyst	4.5	Preparation of 3 states.
10/18/2022	Mascaro, Brian Joseph	Senior Associate	1.5	Paper filing assistance/rework from client, back and forth with Tracey and client on their mailing questions, updating GS for rejects
10/18/2022	Bohra, Prateek	INDUS Senior Associate	0.5	Call with preparers
10/18/2022	Hernandez, Enrique Jose	Senior Associate	0.5	Drafting refund email to client.
10/19/2022	Banerjee, Pratik	INDUS Senior Associate	2.0	State Tax Return Prep
10/20/2022	Mascaro, Brian Joseph	Senior Associate	1.3	11/15 State return review
10/21/2022	Banerjee, Pratik	INDUS Senior Associate	2.0	State Tax Return Prep
10/21/2022	Bohra, Prateek	INDUS Senior Associate	0.5	Call with indus owner for the return updates plan
10/21/2022	K, Lakshmi	INDUS Senior Associate	2.0	Updated the state returns of CT and VT
10/21/2022	Bhatnagar, Rukun	INDUS Manager	2.5	State Tax Return Prep
10/27/2022	Bhatnagar, Rukun	INDUS Manager	0.2	State Tax Return Prep
10/27/2022	Bohra, Prateek	INDUS Senior Associate	2.6	CA & OR cat reviewed
10/27/2022	Hernandez, Enrique Jose	Senior Associate	0.6	Replying to client's questions on Intercompany Loan Interest being deducted on Federal return. Opening up M-package and support to confirm. Looking over I/C Interest emails.
10/28/2022	Bohra, Prateek	INDUS Senior Associate	0.8	State returns updated and sent call with owner regarding go-system issues
10/28/2022	Bhatnagar, Rukun	INDUS Manager	0.3	State Tax Return Prep
10/28/2022	Palanisamy, Jamuna	INDUS Analyst	10.0	Done with consol State returns
10/31/2022	Lehmann, Adam Michael	Partner	1.0	review of unrealized gain/loss accounts with Client. Consideration of fraud loss accounts.
10/31/2022	Palanisamy, Jamuna	INDUS Analyst	3.5	Consolidation returns
10/31/2022	Mascaro, Brian Joseph	Senior Associate	0.3	Emailing indus team on status
11/1/2022	Love, Catherine Cahill	Senior Manager	0.5	Federal tax return review
11/1/2022	Hernandez, Enrique Jose	Senior Associate	0.3	Federal tax return prep
11/1/2022	Bhatnagar, Rukun	INDUS Manager	0.1	State Tax Return Prep
11/2/2022	Shajan, Ann	INDUS Analyst	3.8	Preparation of 3 returns, for 2 return there was changes in the federal income and NOL, fixing take
11/3/2022	Banerjee, Pratik	INDUS Senior Associate	1.5	State Tax Return Prep
11/3/2022	Shajan, Ann	INDUS Analyst	0.3	Doing review changes
11/3/2022	Cordeiro, Tracey L.	Experienced Manager	0.1	team check in
11/3/2022	Mascaro, Brian Joseph	Senior Associate	0.3	Emailing Angela on next steps
11/3/2022	Cordeiro, Tracey L.	Experienced Manager	0.1	team check in
11/4/2022	K, Lakshmi	INDUS Senior Associate	1.0	reviewed the state return of NYS
11/4/2022	DeJesus, Angela Ivonne	Associate	1.5	return review
11/4/2022	DeJesus, Angela Ivonne	Associate	0.5	return review
11/6/2022	DeJesus, Angela Ivonne	Associate	1.0	Reviewing returns
11/7/2022	Banerjee, Pratik	INDUS Senior Associate	2.0	State Tax Return Prep
11/7/2022	K, Lakshmi	INDUS Senior Associate	3.0	updated the states returns - MN, MI, ND, CA as per the US comments
11/7/2022	Bhatnagar, Rukun	INDUS Manager	0.1	State Tax Return Prep
11/8/2022	Bhatnagar, Rukun	INDUS Manager	0.2	KYC update
11/8/2022	Bhatnagar, Rukun	INDUS Manager	0.5	State Tax Return Prep
11/8/2022	Banerjee, Pratik	INDUS Senior Associate	1.5	State Tax Return Prep
11/9/2022	DeJesus, Angela Ivonne	Associate	2.5	Updating returns
11/9/2022	Mascaro, Brian Joseph	Senior Associate	2.8	Return review and updates
11/9/2022	Mascaro, Brian Joseph	Senior Associate	1.3	Return review and updates
11/10/2022	Bohra, Prateek	INDUS Senior Associate	2.5	Call with seniors for state return doubts
11/10/2022	Bhatnagar, Rukun	INDUS Manager	0.7	State Tax Return Prep
11/10/2022	K, Lakshmi	INDUS Senior Associate	2.5	Updated the state CA and MN as per US comments, had worked on CA changes twice because of
11/10/2022	Banerjee, Pratik	INDUS Senior Associate	2.5	State Tax Return Prep
11/11/2022	Bhatnagar, Rukun	INDUS Manager	0.5	State Tax Return Prep
11/11/2022	Bohra, Prateek	INDUS Senior Associate	2.5	Qualifying all the states
11/11/2022	Cordeiro, Tracey L.	Experienced Manager	2.2	review of 11/15 returns, signing
11/11/2022	Mascaro, Brian Joseph	Senior Associate	1.8	Return review and updates, calling TX and MN for ID numbers, qualifying returns

Transaction Date	Employee Name	Level	Hours	Description
11/12/2022	Mascaro, Brian Joseph	Senior Associate	0.5	Processing work, sending returns over to client
11/14/2022	Mascaro, Brian Joseph	Senior Associate	1.3	E-Filing
11/14/2022	Cordeiro, Tracey L.	Experienced Manager	0.2	efile check in
11/14/2022	DeJesus, Angela Ivonne	Associate	0.5	Calling Minnesota for tax ID number
11/14/2022	DeJesus, Angela Ivonne	Associate	1.0	XML review
11/15/2022	DeJesus, Angela Ivonne	Associate	1.0	Fixing VT rejected return
11/15/2022	Mascaro, Brian Joseph	Senior Associate	0.3	Clearing rejects
11/22/2022	Cordeiro, Tracey L.	Experienced Manager	0.2	billing
12/5/2022	Mascaro, Brian Joseph	Senior Associate	0.8	Reviewing notices
12/5/2022	Cordeiro, Tracey L.	Experienced Manager	0.2	review of state notices sent over by client
12/7/2022	DeJesus, Angela Ivonne	Associate	1.5	New notice prep
12/15/2022	Cordeiro, Tracey L.	Experienced Manager	0.5	client meeting
12/15/2022	Mascaro, Brian Joseph	Senior Associate	1.5	Notice review and updates, sending additional review comments to Angela
12/18/2022	DeJesus, Angela Ivonne	Associate	2.5	Updating notice listing
12/18/2022	Cordeiro, Tracey L.	Experienced Manager	0.2	review of TPCOE return filing list
12/18/2022	DeJesus, Angela Ivonne	Associate	1.5	Calling states for notices
12/19/2022	DeJesus, Angela Ivonne	Associate	1.5	Updating Notice tracker
12/19/2022	DeJesus, Angela Ivonne	Associate	0.5	Calling states about notices
12/19/2022	Mascaro, Brian Joseph	Senior Associate	0.3	TPCOE Stafftrak update request prep
12/19/2022	Mascaro, Brian Joseph	Senior Associate	0.3	Reviewing notice responses from Angela
12/29/2022	Mascaro, Brian Joseph	Senior Associate	0.5	Calling FL regarding notice received, emailing Tracey
12/29/2022	Mascaro, Brian Joseph	Senior Associate	0.3	Submitting request to COE to update Stafftrak
12/29/2022	Mascaro, Brian Joseph	Senior Associate	0.5	Discussion with Tracey, reviewing detail from Jacob for export requests for Deloitte
1/1/2023	Mascaro, Brian Joseph	Senior Associate	0.5	MFI Analysis and review, setting up SALT docs/folders
1/1/2023	Li, Jessie	Analyst	6.5	Voyager Digital Ltd: Compile question list, Voyager digital Ltd T2 return, reconcile retained earning, reconcile depreciation, reconcile professional fees with GL provided
1/2/2023	Li, Jessie	Analyst	1.0	Digital Brokerage Canada Ltd T2 Return
1/3/2023	Qiu, Belinda	Manager	0.5	File updates
1/3/2023	Qiu, Belinda	Manager	2.8	T106 Preparation
1/3/2023	Mackenzie, Greg	Partner	2.0	T106 Preparation
1/3/2023	Li, Jessie	Analyst	1.0	Digital Brokerage Ltd - T2 return
1/3/2023	Li, Jessie	Analyst	0.5	Voyager Digital Ltd, Client meeting to ask outstanding questions
1/4/2023	Qiu, Belinda	Manager	1.5	T106 Preparation
1/4/2023	Qiu, Belinda	Manager	1.0	T106 Preparation
1/4/2023	Qiu, Belinda	Manager	1.0	Set up file caseware and preview
1/4/2023	Mackenzie, Greg	Partner	2.0	T106 Preparation
1/4/2023	Mackenzie, Greg	Partner	1.0	T106 Preparation
1/4/2023	Li, Jessie	Analyst	0.3	Voyager Digital Ltd:: meeting with Belinda to go through questions for client meeting
1/5/2023	Mascaro, Brian Joseph	Senior Associate	0.5	Emailing Angela on next steps, guide for tool prep
1/5/2023	DeJesus, Angela Ivonne	Associate	2.0	SALT tool prep
1/5/2023	Qiu, Belinda	Manager	2.0	Go through TB, meeting Jessie, Greg, email Winnie requesting for more documents.
1/5/2023	Mackenzie, Greg	Partner	1.0	T106 Preparation
1/5/2023	Li, Jessie	Analyst	2.9	Voyager Digital Ltd: T106 Reconciliation and update
1/5/2023	Qiu, Belinda	Manager	1.0	T134 info request prep and summarize o/s issue
1/5/2023	Li, Jessie	Analyst	0.3	Preparing T1134 forms
1/6/2023	Mascaro, Brian Joseph	Senior Associate	0.8	Reviewing info provided by client, call with Angela on AA tool questions
1/6/2023	DeJesus, Angela Ivonne	Associate	1.0	AA tool updates
1/6/2023	Qiu, Belinda	Manager	2.5	T2 compliance, Comparing balances of USD and CDN
1/6/2023	Li, Jessie	Analyst	2.3	Voyager Digital Ltd: Update return - Fixed asset, professional fees
1/6/2023	Li, Jessie	Analyst	0.3	Preparing T1134 questions
1/7/2023	Mascaro, Brian Joseph	Senior Associate	0.5	2021 Admin/Rolling over docs for current year
1/7/2023	Cordeiro, Tracey L.	Experienced Manager	0.5	review of PBC to date, response to Brians email on apportionment
1/8/2023	Mackenzie, Greg	Partner	1.0	T106 Preparation
1/16/2023	Qiu, Belinda	Manager	1.3	follow up with client, and Prep for meeting.
1/17/2023	Qiu, Belinda	Manager	1.0	Meeting client re T1134 Filing, and forwarding documents
1/17/2023	Li, Jessie	Analyst	0.7	Meeting with Belinda and Winnie to go through T1134
1/18/2023	Mascaro, Brian Joseph	Senior Associate	0.3	Info request updates
1/20/2023	Hernandez, Enrique Jose	Senior Associate	0.5	Replying to Catherine's email regarding M-Package questions. Making updates to M-Package per
1/23/2023	Mascaro, Brian Joseph	Senior Associate	0.3	Emailing Angela on next steps
1/23/2023	Qiu, Belinda	Manager	0.4	Communicating with Winnie re reporting entities
9/22/2022	Hernandez, Enrique Jose	Senior Associate	0.3	Drafting open items email to client. Reprinting return for Adam's comments.
1/30/2023	Mascaro, Brian Joseph	Senior Associate	0.3	Responding to Fed Team on state status
1/31/2023	Cordeiro, Tracey L.	Experienced Manager	0.3	review of State article sent - States crack down on Voyager Crypto Offering
1/31/2023	Li, Jessie	Analyst	2.8	Update T1134 forms according to changes
2/1/2023	Li, Jessie	Analyst	0.8	Update T1134 forms according to changes
2/3/2023	Cordeiro, Tracey L.	Experienced Manager	0.2	review of CA filings received
2/5/2023	Mascaro, Brian Joseph	Senior Associate	0.8	Emailing Tracey on questions related to outstanding notices
2/5/2023	Cordeiro, Tracey L.	Experienced Manager	1.0	client questions, NJ & Puerto Rico, emails with Brian re: RI & AL notices
2/6/2023	Cordeiro, Tracey L.	Experienced Manager	0.5	Invoice/billing meeting with Catherine
2/6/2023	Qiu, Belinda	Manager	0.4	Following up with client
2/6/2023	Li, Jessie	Analyst	0.6	review T1134
2/6/2023	Li, Jessie	Analyst	0.1	Call with Belinda
2/6/2023	Li, Jessie	Analyst	0.8	T1134 preparation
2/7/2023	Cordeiro, Tracey L.	Experienced Manager	0.3	review of DE notice received from CSC
2/7/2023	Mascaro, Brian Joseph	Senior Associate	1.3	AA tool review/updates, emailing Tracey on current findings
2/7/2023	Qiu, Belinda	Manager	1.5	T1134
2/8/2023	Mascaro, Brian Joseph	Senior Associate	1.0	Emailing client, emailing Angela, reconciling Sales data for current year
2/8/2023	Qiu, Belinda	Manager	1.5	Review of Voyage brokerage Canada and Voyage Brokerage T2. Change of currencies.
2/9/2023	Cordeiro, Tracey L.	Experienced Manager	0.4	invoicing meeting with Jacob & Catherine
2/9/2023	Qiu, Belinda	Manager	2.0	T1134 Prep
2/10/2023	Qiu, Belinda	Manager	0.5	File Prep
2/11/2023	Mascaro, Brian Joseph	Senior Associate	2.5	Tool review and updates, assisting Angela with questions, discussions with Catherine and Tracey, emailing client on payment options

Transaction Date	Employee Name	Level	Hours	Description
2/11/2023	DeJesus, Angela Ivonne	Associate	2.5	Updating TI tools
2/12/2023	Cordeiro, Tracey L.	Experienced Manager	1.2	review of SALT tools for calculation
2/12/2023	Mascaro, Brian Joseph	Senior Associate	1.5	tool updates for sales data received, emailing client
2/13/2023	Mascaro, Brian Joseph	Senior Associate	0.3	Status email/update
2/13/2023	DeJesus, Angela Ivonne	Associate	0.5	Form prep
2/13/2023	Hernandez, Enrique Jose	Senior Associate	0.3	Discussing questions with Tracey.
2/13/2023	Cordeiro, Tracey L.	Experienced Manager	2.5	review of Apportionment, updates to sales revenue data - review of TI tool, payment summary, call
2/13/2023	Mascaro, Brian Joseph	Senior Associate	2.0	Review and updates to calcs based on final FTI
2/13/2023	Qiu, Belinda	Manager	3.8	T1134 review. Meeting client .75
2/14/2023	Cordeiro, Tracey L.	Experienced Manager	0.5	team meeting with client to walk through states
2/14/2023	Cordeiro, Tracey L.	Experienced Manager	1.4	call with Eva, draft email explaining state AA, answering client questions, review of notices received
2/14/2023	Mascaro, Brian Joseph	Senior Associate	2.8	review and updates from Angela, call with client
2/14/2023	DeJesus, Angela Ivonne	Associate	1.0	state prep
2/14/2023	DeJesus, Angela Ivonne	Associate	5.5	state prep
2/14/2023	Cordeiro, Tracey L.	Experienced Manager	0.3	billing meeting with Catherine & Adam
2/14/2023	Qiu, Belinda	Manager	0.5	Meeting Greg, reply client
2/14/2023	Mackenzie, Greg	Partner	0.5	catch up with Belinda
2/15/2023	Cordeiro, Tracey L.	Experienced Manager	0.5	review of XMLs for bank info etc
2/15/2023	Mascaro, Brian Joseph	Senior Associate	1.8	Final updates for Tracey, emailing client with deliverables, ESAM review, discussions with Tracey
2/15/2023	DeJesus, Angela Ivonne	Associate	1.0	XML review and ESAM prep
2/15/2023	Cordeiro, Tracey L.	Experienced Manager	1.0	responding to client questions
2/17/2023	Cordeiro, Tracey L.	Experienced Manager	0.3	Questions regarding request PY tax returns from IRS
2/17/2023	Mascaro, Brian Joseph	Senior Associate	0.5	Rework -- requalifying and re-reviewing XMLs
2/17/2023	Qiu, Belinda	Manager	1.3	Add Danish Sub and Prep Org chart for filing.
2/18/2023	DeJesus, Angela Ivonne	Associate	0.5	Updating rejections
2/18/2023	Cordeiro, Tracey L.	Experienced Manager	0.7	DC rejection, client correspondence, call with Mig
2/18/2023	Mascaro, Brian Joseph	Senior Associate	0.3	reviewing rejections
2/18/2023	Qiu, Belinda	Manager	1.8	Review of Voyage brokerage Canada and Voyage Brokerage T2. Change of currencies.
2/18/2023	Qiu, Belinda	Manager	0.3	Review of Voyage brokerage Canada and Voyage Brokerage T2. Change of currencies.
2/20/2023	Hernandez, Enrique Jose	Senior Associate	0.5	Call with client to go over Notice for CA that has not been resolved.
2/20/2023	Cordeiro, Tracey L.	Experienced Manager	0.3	CA notice
2/20/2023	Cordeiro, Tracey L.	Experienced Manager	0.2	emails with Mig re: 2017 CA LLC notice
2/21/2023	Qiu, Belinda	Manager	0.4	Follow up
2/22/2023	Cordeiro, Tracey L.	Experienced Manager	0.2	billing
2/23/2023	Hernandez, Enrique Jose	Senior Associate	0.3	Call with Tracey to go over Voyager CA LLC Questions.
2/23/2023	Mascaro, Brian Joseph	Senior Associate	0.3	Emailing Tracey on state notice update
2/23/2023	Cordeiro, Tracey L.	Experienced Manager	1.0	emails with Mig, conversations with team - CA LLC and other notices
2/24/2023	Cordeiro, Tracey L.	Experienced Manager	0.7	call with Mig, meeting with team for next steps
2/24/2023	Mascaro, Brian Joseph	Senior Associate	0.5	Call with client on CA Notices, follow-up call with team
2/24/2023	Hernandez, Enrique Jose	Senior Associate	0.5	Meeting with client to go over CA LLC notice.
2/24/2023	Mackenzie, Greg	Partner	0.5	T2 review
2/24/2023	Kasznia, Janine	Senior Manager	2.0	T1134 review.
2/27/2023	Cordeiro, Tracey L.	Experienced Manager	0.2	sending OR appt data for notices
2/27/2023	Qiu, Belinda	Manager	0.4	Addressing review notes of T1134
2/27/2023	Mackenzie, Greg	Partner	1.0	discussion with KE
2/28/2023	Mascaro, Brian Joseph	Senior Associate	1.3	Reviewing notices from client, emailing Tracey on status, updating workpapers
2/28/2023	Qiu, Belinda	Manager	2.5	Follow up, T1134, attachments.Addressing review notes from Greg, filing
2/28/2023	Mackenzie, Greg	Partner	2.5	t1134 review
2/28/2023	Kasznia, Janine	Senior Manager	1.5	1134 review and filing.
2/28/2023	Cordeiro, Tracey L.	Experienced Manager	0.2	review of TN notice received from client
2/28/2023	Mascaro, Brian Joseph	Senior Associate	0.3	Emailing client on notices
2/28/2023	Cordeiro, Tracey L.	Experienced Manager	0.3	internal conversations over Consulting SOW